

APPENDIX E
GENERAL EXPENSES
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SUBAPPENDIX E-1
GENERAL EXPENSES
APPLICABILITY

E-1.1. **Appropriation Title.** General Expenses 96X3124

E-1-2. **Purpose.** This appendix provides guidance for development of the General Expenses (GE) Program for Headquarters, U. S. Army Corps of Engineers (HQUSACE), Major Subordinate Commands (MSCs), and other command and control support activities.

E-1.3. **Activities Included.**

<u>Activity Title</u>	<u>Appn</u>	<u>Cat/Class/ Subclass</u>	<u>Guidance Located in Subappendix</u>
Headquarters, US Army Corps of Engineers	905	800	E-2
Major Subordinate Commands	905	800	E-2
Humphreys Engineer Center Support Activity	905	800	E-2
Engineer Research and Development Center	905	800	E-2
Institute for Water Resources	905	800	E-2
USACE Finance Center	905	800	E-2

SUBAPPENDIX E-2
**GENERAL EXPENSES
PROGRAM GUIDANCE**

E-2.1. **Program Objective.** The objective of the General Expenses (GE) Program is to resource the Civil Works Executive Direction and Management (ED&M) activities of the US Army Corps of Engineers (USACE).

a. **Program and Financing.** The General Expenses Program will be developed for the accomplishment of the program objective by HQUSACE, Major Subordinate Commands (MSCs), and other USACE command and control support activities. The GE Program will reflect any carry-over from prior fiscal years (including ongoing restructuring initiatives) and the USACE Consolidated Command Guidance (CCG), last updated on 19 December 2001, as well as any new initiatives approved by the Chief of Engineers' and/or directed by ASA(CW)/OMB/Congress.

b. **Labor Requirements and Funding.**

(1) **Labor Requirements.** Estimates of labor requirements for the PY-1 (FY2003) and PY (FY2004) will reflect the most efficient utilization of personnel necessary to achieve the program objective. MSCs will be staffed at levels authorized by the Chief of Engineers' and the FY02 CCG, or subsequent guidance as appropriate. ED&M work-years are constrained by GE Program funding, USACE restructuring/realignment initiatives, Congressional appropriations language, such as the limitations on the use of other Title I funds and Administration initiatives to reduce the size of "headquarters" activities and the overall federal workforce.

(2) **Labor Funding.** Funding requests for the PY will include base labor costs as of 1 October of PY-2, plus projected inflation based on Class 1 rates shown in Table 1 of the main part of this EC. These rates reflect national and locality pay raises, plus agency contributions for employee benefits. In preparing estimates for overtime, analyze the use of overtime to ensure that it is prudent and efficient; explore all reasonable alternatives to overtime, such as flexible scheduling; and assure that adequate approval, monitoring, and audit procedures are in place to avoid abuses. Total labor funding requirements should be adjusted to include incentive awards as well as projected hire lag. Costs for formerly ceiling exempt employees in the Student Educational Employment Program (formerly Summer Employment Youth and Youth Opportunity Back to School programs), and costs for GE-funded military/uniformed-officers will be included in estimating total labor/personnel-compensation costs.

c. **Non-labor Requirements and Funding.** Estimates of non-labor requirements for the PY-1 and PY will cover non-labor features listed in Illustration E-2.1. Use Object Class definitions contained in paragraph 83.7 of OMB Circular A-11 dated July 2001. They can be accessed and downloaded from the following Internet site:

<http://www.whitehouse.gov/OMB/circulars/a11/s83.pdf>.

Funding requests will reflect inflation based on Class 2 rates shown in Table 1 of the Main Part of this EC. If your PY request includes inflation greater than that based on the PY Class 2 rate, you must explain why in your justification statement. Cost growth above Class 2 rates will not be considered without the explanation. All funding entries will be **rounded to the nearest thousand dollars**.

E-2.2. **Supporting Data.** The PY GE Program request will comprise a Transmittal Letter, Program Justification Statement, and two detailed summaries.

a. **Transmittal Letter**. The Program request will be transmitted by a letter signed by the MSC Commander/Director of Separate Office/Activity, or authorized delegate. This transmittal letter will confirm compliance with this guidance and the accuracy and adequacy of the request.

b. **Program Justification Statement**. This statement will explain any extraordinary requirements above inflation, and the negative impact of not funding them. If you are planning additional restructuring, consolidation or downsizing initiatives or collocation with another Corps activity, include justification showing estimated costs and savings, and your funding timetable, with anticipated PY costs broken out between civil and military functions. In addition, If your requirements exceed your latest FTE guidance for the PY, you must justify the positions individually and explain why these cannot be accommodated within the current guidance. The name, office symbol, and telephone number of the preparer will be provided in the narrative or transmittal letter.

c. **Program and Financing Summary (Illustration E-2.1)**. This is a summary of GE Program funding broken down by feature/sub-feature, as shown. The PY-2 funding total equals the amount of the Funding Authorization Documents (FAD) received in the PY-2, plus any prior year carry-over, and includes any adjustments to your program since the last CCG. The sum of amounts shown under object classes (O/C) 11 and 12 equals the salaries and benefits for the General Expenses Program staff reflected under Title III of Illustration E-2.2. Following are some specific instructions on the treatment of several expenses which have caused some confusion in the past. Permanent Change of Station (PCS) costs should be recorded as follows: TQSE, sale of residence allowance & miscellaneous moving expenses under O/C 12.1; Transportation and Per Diem while on travel status under O/C 21; Transportation of Household Goods (HHG) under O/C 22 and; Storage of HHG under O/C 25.7. **The total (GE) projected costs of PCS for each year should be footnoted at the bottom of the page.** Training costs should be recorded as follows: payments to private sector for training courses under O/C 25.01; tuition payments to universities or colleges leading to a degree and payments for attendance at conferences under O/C 25.02; payments to other Federal Government agencies for training under O/C 25.03. **The total (GE) projected costs of training for each year should also be footnoted at the bottom of the page.**

d. **Personnel Summary (Illustration E-2.2)**. This is a summary of GE Program labor, expressed in FTE workyears and full-time permanent (FTP) positions. Item III equals the sum of Items I and II, while Item IV reflects all non-GE Program labor, broken out by civil and military functions. These categories are further broken out by direct-funded (funded by direct obligational authority appropriated to the Corps) and reimbursable-funded (funded by reimbursable obligational authority established upon acceptance of customer orders &/or funds received from other programs or agencies, e. g., Department of Energy, Air Force, etc.). Item V is the sum of Items III and IV, which equals the total command labor.

E-2.3. **Submission Requirements**. Supporting data, described above, will be submitted in hard copy to the Director of Resource Management (CERM-ZA), WASH DC 20314-1000, and by electronic mail to, CERM-B (Attn: Ms. Judy Champion) by the date shown in the schedule of the Main Part of the EC. An Excel workbook, with separate worksheets for the two illustrations will be provided to you via e-mail and **must** be used in order to assure consistency in the program submissions. If there are problems complying with these submission requirements, contact Ms Champion at 202-761-1820, or Mr James DeAngelis at 202-761-1104.

ILLUSTRATION E-2.1
GENERAL EXPENSES
PROGRAM AND FINANCING SUMMARY (\$000)

MSC/Other Activity: _____

Date : _____

<u>Feature/ Subfeature</u>	<u>Title</u>	<u>Current Program PY-2</u>	<u>Assumed Budget PY-1</u>	<u>Budget Request PY</u>
DIRECT OBLIGATIONS:				
11 01	Full Time Permanent (FTP)	_____	_____	_____
11 03	Other than FTP	_____	_____	_____
11 05	Other Personnel Compensation	_____	_____	_____
11 07	Military Officer's Pay (Incl BAS/BAQ)	_____	_____	_____
12 01	Civilian Personnel Benefits	_____	_____	_____
12 02	Military Benefits	_____	_____	_____
13 01	Former Personnel Benefits	_____	_____	_____
Subtotal Labor		_____	_____	_____
2100	Travel/Transportation of Persons	_____	_____	_____
2200	Transportation of Things	_____	_____	_____
Subtotal Travel/Transportation		_____	_____	_____
23 01	Rental Payments to GSA	_____	_____	_____
23 02	Rental Payments to Others	_____	_____	_____
23 03	Communications, Utilities & Miscellaneous	_____	_____	_____
Summary Rent/Comm/Utilities & Misc Charges		_____	_____	_____
24 00	Printing & Reproduction	_____	_____	_____
25 01	Advisory & Assistance Services	_____	_____	_____
25 02	Other Services	_____	_____	_____
25 03	Purchase of Goods & Services from Government Accts	_____	_____	_____
25 04	O&M of Facilities	_____	_____	_____
25 07	O&M of Equipment by non-government	_____	_____	_____
Subtotal Other Contracts		_____	_____	_____
26 00	Supplies & Materials	_____	_____	_____
31 00	Equipment	_____	_____	_____
32 00	Lands and Structures	_____	_____	_____
TOTAL DIRECT OBLIGATIONS		_____	_____	_____
REIMBURSABLE OBLIGATIONS		_____	_____	_____
TOTAL NEW OBLIGATIONS		_____	_____	_____

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ILLUSTRATION E-2.2
**GENERAL EXPENSES
PERSONNEL SUMMARY**

MSC/Other Activity: _____
Date: _____

<u>Title</u>	<u>ACTUAL PY-2</u>			<u>ESTIMATE PY-1</u>			<u>ESTIMATE PY</u>		
	<u>FTE Work Years</u>	<u>Total FTP Posn</u>	<u>Salaries and Benefits</u>	<u>FTE Work Years</u>	<u>Total FTP Posn</u>	<u>Salaries and Benefits</u>	<u>FTE Work Years</u>	<u>Total FTP Posn</u>	<u>Salaries and Benefits</u>
I. GE-funded civilians	_____	_____	_____	_____	_____	_____	_____	_____	_____
II. GE-funded military	_____	_____	_____	_____	_____	_____	_____	_____	_____
III. Total GE-funded staff	_____	_____	_____	_____	_____	_____	_____	_____	_____
IV. <u>Remaining Staff</u>									
a. Military functions:									
Direct-funded	_____	_____	_____	_____	_____	_____	_____	_____	_____
Reimbursable	_____	_____	_____	_____	_____	_____	_____	_____	_____
b. Civil functions:									
Direct-funded	_____	_____	_____	_____	_____	_____	_____	_____	_____
Reimbursable	_____	_____	_____	_____	_____	_____	_____	_____	_____
V. TOTAL MSC/SFOA STAFFING (SUM of III, IVa. & IVb.)	_____	_____	_____	_____	_____	_____	_____	_____	_____